45. (new) The method of claim 28, wherein said support element is needled.

46. (new) The method of claim 34, further comprising needling the mat.

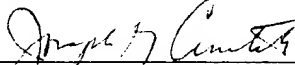## Remarks

Claims 1-40 were originally filed in United States Serial No. 09/560,469 on April 28, 2000. Claims 41-46 have been added by the present Preliminary Amendment. Applicants previously paid for a total of 40 claims, including 4 independent claims. Applicants have enclosed a check in the amount of $108.00 to cover the cost of the new claims. For the convenience of the Examiner, Applicants have also enclosed a Patent Application Fee Determination Record.

Claims 41-46 have been added to the present application to claim alternative embodiments of the invention, namely, wherein the support element is needle-punched. Support for the new claims can be found in the specification at page 18, lines 11-12.

Applicants respectfully request favorable examination and the issuance of a formal Notice of Allowance directed to claims 1-46. Should the Examiner have any questions, Applicant's undersigned attorney would welcome a telephone call.

Respectfully submitted,

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6-5-2002
Date

APPENDIX
SHOWING AMENDMENTS TO THE APPLICATION

<u>IN THE CLAIMS</u>

The following new claims (claims 41-46) have been added to the application:

41.   (new) The exhaust gas treatment device of claim 1, wherein said support element is needled.

42.   (new) The exhaust gas treatment device of claim 9, wherein said mat is needled.

43.   (new) The exhaust gas treatment device of claim 12, wherein said support element is needled.

44.   (new) The exhaust gas treatment device of claim 21, wherein said mat is needled.

45.   (new) The method of claim 28, wherein said support element is needled.

46.   (new) The method of claim 34, further comprising needling the mat.